



DEPARTMENT OF THE TREASURY
WASHINGTON, D.C.

September 17, 2019

RE: 2019-08-053

Mr. Austin R. Evers
American Oversight
1030 15th Street, NW, Suite B255
Washington, DC 20005

Email: Christine H. Monahan at foia@americanoversight.org

VIA EMAIL

Dear Mr. Evers and Ms. Monahan:

This is the Department of the Treasury's (Treasury) final response to your Freedom of Information Act (FOIA) request dated August 7, 2019 (your identification number TREAS-19-0987). You sought:

"All records reflecting final assessments of the potential or actual impact of Rev. Proc. 2018-38. Records addressing the potential, actual, or anticipated costs and consequences from the changes to donor disclosure requirements should be considered responsive to this request. For this request, American Oversight believes that IRS and Treasury are best positioned to determine where responsive records are likely to reside, including which file repositories and/or custodians are likely to contain, possess, or be able to identify responsive records. Please provide all responsive records from June 8, 2017, through December 31, 2018."

Your request has been processed under the provisions of the FOIA, 5 U.S.C. § 552. A reasonable search was conducted for records responsive to your request. A search for records resulted in no documents being located in response to your request.

There are no fees assessed at this time since allowable charges fell below \$25.

Since Treasury's response constitutes an adverse action, you have the right to appeal this determination within 90 days from the date of this letter. By filing an appeal, you preserve your rights under FOIA and give the agency a chance to review and reconsider your request and the agency's decision. Your appeal must be in writing, signed by you or your representative, and should contain the rationale for your appeal. Please also cite the FOIA reference number noted above. Your appeal should be addressed to:

FOIA Appeal
FOIA and Transparency
Privacy, Transparency, and Records
Department of the Treasury
1500 Pennsylvania Ave., N.W.

Washington, D.C. 20220

If you submit your appeal by mail, clearly mark the letter and the envelope with the words “Freedom of Information Act Appeal.” Your appeal must be postmarked or electronically transmitted within **90 days** from the date of this letter.

If you would like to discuss this response before filing an appeal to attempt to resolve your dispute without going through the appeals process, you may contact Paul Levitan, the FOIA Public Liaison, for assistance via email at FOIAPL@treasury.gov, or via phone at (202) 622-8098.

A FOIA Public Liaison is a supervisory official to whom FOIA requesters can raise questions or concerns about the agency’s FOIA process. FOIA Public Liaisons can explain agency records, suggest agency offices that may have responsive records, provide an estimated date of completion, and discuss how to reformulate and/or reduce the scope of requests in order to minimize fees and expedite processing time.

If you are unable to resolve your FOIA dispute through our FOIA Public Liaison, the Office of Government Information Services (OGIS) also mediates disputes between FOIA requesters and federal agencies as a non-exclusive alternative to litigation. If you wish to contact OGIS, you may contact the agency directly at the following address, emails, fax or telephone numbers:

Office of Government Information Services
National Archives and Records Administration
8601 Adelphi Road – OGIS
College Park, MD 20740-6001
Email: ogis@nara.gov
Telephone: 202-741-5770
Toll free: 1-877-684-6448
Fax: 202-741-5769

Please note that contacting any agency official (including the FOIA analyst, FOIA Requester Service Center, FOIA Public Liaison) and/or OGIS is not an alternative to filing an administrative appeal and does not stop the 90-day appeal clock.

If additional questions arise concerning this action, please contact Scott Longenhagen at (202) 622-2234; or via email at FOIA@treasury.gov. Please reference 2019-08-053.

Sincerely,
**Paul
Levitan**
Paul Levitan
Director, FOIA & Transparency

Digitally signed
by Paul Levitan
Date: 2019.09.17
10:55:13 -04'00'

Enclosure:
Copy Of Original FOIA Request